

CHART OF ACCOUNTS

BALANCE SHEET ACCOUNTS		
NO.	NAME	TYPE
100	CURRENT ASSETS	
100	General Bank Account	Current Asset
105	Petty Cash	Current Asset
115	Trust Bank Account	Current Asset
120	Accounts Receivable	Current Asset
121	General Disbursement Recovery	Current Asset
125	Prepaid Insurance	Current Asset
128	Prepaid Expense	Current Asset
130	Office Supplies	Current Asset
150	FIXED ASSETS	
150	Building	Fixed Asset
151	Depreciation—Building	Fixed Asset
155	Computer Equipment (Hardware)	Fixed Asset
156	Depreciation—Computer Equipment	Fixed Asset
158	Office Furniture and Equipment	Fixed Asset
159	Depreciation—Office Furniture and Equipment	Fixed Asset
160	Intangible Assets	Fixed Asset
161	Depreciation—Intangible Assets	Fixed Asset
200	LIABILITIES	
200	Accounts Payable/General Liabilities	Liability
205	Personal Loan	Liability
210	Credit Card Debt	Liability
215	Trust Funds Owed	Liability
217	Payroll Clearing	Liability
220	Accrued Salaries Payable	Liability
221	Employee Tax Deductions Payable	Liability
222	Employee Health Tax Payable	Liability
227	Vacation Accrual Payable	Liability
240	HST/GST Payable	Liability
250	Bank Line of Credit	Liability
300	OWNER'S EQUITY	
300	Owner, Capital	Equity
350	Owner, Drawings	Equity
355	Income Summary	Equity

INCOME STATEMENT ACCOUNTS		
NO.	NAME	TYPE
400	INCOME (REVENUE)	
400	Fees Earned	Income
410	Expense Recovery	Income
430	Interest Income	Income
499	Miscellaneous Income	Income
500	EXPENSES	
502	Accounting and Bookkeeping	Expense
503	Advertising	Expense
505	Motor Vehicle Expense	Expense
506	Bad Debts Expense	Expense
507	Bank Charges and Credit Card Expense	Expense
511	Salaries Expense	Expense
517	Employment Insurance (EI) Expense	Expense
518	Canada Pension Plan (CPP) Expense	Expense
520	Employer Health Tax (EHT) Expense	Expense
522	Depreciation Expense	Expense
523	Donations	Expense
524	Equipment Lease	Expense
525	General Disbursement Expense	Expense
526	General Disbursement Recovery	Expense
527	Insurance—Professional Liability	Expense
528	Insurance—Other	Expense
529	Interest Expense	Expense
530	Library and Subscriptions	Expense
531	Legal Research Expense	Expense
532	Maintenance and Repairs	Expense
533	Meals and Entertainment Expense	Expense
534	Membership/Professional Dues	Expense
535	Office Supplies/General Expense	Expense
538	Rent Expense	Expense
540	Stationery/Supplies	Expense
541	Travel	Expense
542	Utilities	Expense
550	Delivery Expense	Expense
551	Delivery Recovery	Expense
553	Fax Expense	Expense
554	Fax Recovery	Expense
555	Photocopy Expense	Expense
558	Parking Expense	Expense
560	Photocopy Recovery	Expense
561	Searches	Expense
563	Postage Expense	Expense
564	Postage Recovery	Expense
565	Telephone Expense	Expense
566	Telephone Recovery	Expense